

Article VII. Tax Administration

Sec. 7.01. Assessor.

There shall be established a division of assessment, the head of which shall be the town assessor. The assessor shall be chosen for the assessor's ability with special reference to the assessor's actual experience or the assessor's knowledge of, accepted practices with respect to the duties of the assessor's office. The assessor shall exercise the same powers and be subject to the same duties and liabilities that similar officers of the several towns and cities in the State of Maine may exercise and may now or hereafter be subject to under the laws of the State. (Amended by vote of the people 10-4-94)

State law reference—Powers and duties of assessors, 36 M.R.S.A. § 701, et seq.

Sec. 7.02. Board of assessment review; appointment; vacancies.

There shall be a board of assessment review to consist of 3 members and two alternates, not otherwise connected with town government, who shall be appointed as hereinbefore provided in this charter for a term of 3 years, except that of those first appointed, one shall be for a term of 2 years and one for a term of one year. Vacancies in the membership of such board shall be filled by appointment by the town council for the unexpired term. (Amended by vote of the people 10-4-94)

Sec. 7.03. Board of assessment review; qualifications.

Only qualified voters of the town during the period of their residence in the town who at all times during their term of office shall be and remain residents of the town shall be eligible to serve on the board of assessment review.

Sec. 7.04. Board of assessment review; powers and duties.

The board of assessment review shall have conferred upon it such powers of review and abatement as are conferred upon boards of assessors by statute, and shall have the power to:

- (1) Review on complaint of property owners, and revise assessments for the purpose of taxation of real and personal property within the town limits made by the town assessor;
- (2) Administer oaths;
- (3) Hold hearings; and
- (4) Adopt regulations regarding the procedure of assessment review, not inconsistent with statutory provisions.

The board shall be required to keep an accurate record of all its proceedings, and this record will be available for public inspection.

State law reference—Abatement, 36 M.R.S.A. § 841, et seq.

Sec. 7.05. State statutes.

In the event of any conflict in the provisions of this article with the provisions of any present or future statute relating thereto, the provisions of the statute shall supersede the provisions of this Article.